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NEAL D. COLTON
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EDUCATION:

Temple University School of Law, *J.D.* (1970)
Columbia University Graduate School of Business, *M.B.A.* (1967)
University of Pittsburgh, *A. B.* (1965)

BAR ADMISSIONS:

United States Court of Appeals for the Third Circuit (1983)
United States Court of Appeals for the Fifth Circuit (1986)
United States Court of Appeals for the Second Circuit (2004)
United States District Court for the Eastern District of PA (1971)
United States District Court for the Middle District of PA (2002)
United States District Court for the Western District of PA (2005)
Commonwealth of Pennsylvania (1971)
State of New York (2003)
United States District Court for the Southern District of New York (2003)
United States District Court for the Eastern District of New York (2003)

EMPLOYMENT/EXPERIENCE:

**September,
1995 to Present**

Mr. Colton is a Shareholder and Senior Member of Cozen O'Connor as well as Co-Chairman of Cozen O'Connor's Insolvency, Bankruptcy and Restructuring Group.

Mr. Colton's practice involves a broad range of corporate and litigation matters with special emphasis in international and domestic insolvency, creditors' rights, bankruptcy, restructuring, reorganization, nonprofit and tax-exempt organization, aircraft financing and aviation matters. He actively represents corporate debtors, secured and unsecured creditors' committees, foreign representatives, landlords, equipment lessors and investors in large Chapter 11 cases throughout the United States, including debtor-in-possession lenders. He represents purchasers of entire businesses or business segments of troubled or failing enterprises both in and out of Chapter 11, institutional mortgagees in major commercial real estate insolvencies and restructurings as well as LBO's both in and out of Chapter 11. Mr. Colton's practice also includes the counseling of lenders on lender liability matters and equitable subordination issues.

**1970 to
September,
1995**

Mr. Colton practiced law with the Philadelphia-based law firm of Dechert Price & Rhoads (now Dechert LLP) where he became partner in 1978 and from that time to his joining Cozen O'Connor he was Chairman of its Bankruptcy Department.

CERTIFICATION:

Business Bankruptcy Specialist by the American Board of Bankruptcy Certification.

PROFESSIONAL FELLOWSHIPS AND MEMBERSHIPS:

Fellow, American College of Bankruptcy

Fellow and Life Member, American Bar Foundation

Member, Council of Certified Bankruptcy Specialists

Member, Steering Committee of the Eastern District Bankruptcy Conference.

Member, American Bankruptcy Institute

Member, Commercial Law League of America

Member, INSOL

Member, Pennsylvania Bar Institute, Bankruptcy Law Advisory Committee

Member, American Bar Association Section of Business Law, Business Bankruptcy Committee and its Subcommittees on Chapter 11, Executory Contracts and Secured Creditors and the Section's Commercial Financial Services Committee, and its Subcommittees on Creditors' Rights and Aircraft Financing

Member, American Bar Association's Section of Litigation and its Bankruptcy and Insolvency Committee

Member, Pennsylvania Bar Association's task force assigned to redraft Pennsylvania's Fraudulent Transfer Act

Director, Consumer Bankruptcy Assistance Project

Trustee, Eastern District (Pennsylvania) Bankruptcy Conference

COURT APPOINTMENT:

Standing Mediator for the United States Bankruptcy Court for the Eastern District of Pennsylvania

Standing Mediator for the United States Bankruptcy Court for the District of Delaware.

Court Appointed Mediator: Texas Digital Systems, Inc. v Telegenix, Inc., United States District Court for the District of New Jersey, Civil Action No. 1:03CV000684(JBS)

EXPERT OPINIONS/TESTIMONY:

Today's Man, Inc., Feld & Feld, Inc., D&L, Inc. and Benmol, Inc. v. Nationsbank N.A., Fleet National Bank and The Bank of New York. United States District Court for the Eastern District of Pennsylvania, CA # 99-470. Expert report on behalf of Nationsbank N.A., Fleet National Bank and The Bank of New York dated 1/3/01.

St. Louis Associates Limited Partnership, et al. v. Susman, Schermet, Rimmel and Shifrin, et al. United States District Court for the Eastern District of Missouri, Case #4:02CV01842TCM. Expert Report on behalf of St. Louis Associates Limited Partnership dated 9/17/04.

Hariette S. Tabas, Richard S. Tabas, Nancy C. Tabas and Gerald Levinson, As Executors of the Estate of Charles L. Tabas v. Daniel M. Tabas, et al. Private proceeding arising from ruling in United States District Court for the Eastern District of Pennsylvania, CA #91-1355. Expert testimony on behalf of Executors of the Estate of Charles L. Tabas, 5/05.

HONORS:

Listed in Chambers and Partners USA – America's Leading Business Lawyers (2003 through 2005)

Listed in Euromoney Legal Media Group's Insolvency and Restructuring Lawyers – United States (2004)

Listed in The Best Lawyers of America (1993-2005)

Listed in Pennsylvania's Top 100 Lawyers (2004 and 2005)

Listed in Pennsylvania's Super Lawyers (2004 and 2005)

Listed in Philadelphia's Best Lawyers (1999, 2004 and 2005)

Member, Temple University Law Review (1968-1970)

PUBLICATIONS:

ERISA, A Comprehensive Guide. Aspen Publishers (2003):
Chapter on Bankruptcy; Supplement (2004 and 2005)

The Americas Restructuring and Insolvency Guide 2004/2005, Globe White Page
Intellectual Property Issues in Bankruptcy.

TEACHING POSITIONS/LECTURES:

Adjunct Professor of Law Course on Chapter 11 Corporate Reorganizations,
Temple University School of Law (1989 to present)

Lecturer, University of Pennsylvania Wharton School Graduate Entrepreneurial
Center

Lecturer, American Bankruptcy Institute

1997 ABI Winter Conference - December 4-6, 1997

Lecturer, Society of Practitioners of Insolvency

*"What You Need to Know About U.S. Insolvency
Proceedings"*

*SPI's International Insolvency Conference - July 3, 1995
- London, England*

Lecturer, Webcredenza, Inc.

*"Ethical Issues in Representing Debtors and Creditors"
May 6, 2004 (telephonic broadcast)*

Panelist, Third Circuit Judicial Conference (Judges Only)

*"Due Process in Bankruptcy Cases"
October 17, 2000 - Hershey, Pa.*

Lecturer, Eastern District of Pennsylvania Bankruptcy Conference Claims Trading Program

*“Current Developments in Asset Sales”
May 15, 2001 - Philadelphia, Pa.*

*“Assignment of Claim (Trade), Assignment of Claim
(Trade/Reclamation), and Assignment Agreement (Bank Debt)”
November 23, 1998 - Philadelphia, Pa.*

Lecturer, Law Education Institute, Inc. and The Bureau of National Affairs, Inc.

*“Current Trends in Plan of Reorganization Financing”
1997 National CLE Conference - January 15, 1997 - Vail, Co.*

*“Section 364(f) Financing of Plans of Reorganization through Issuance
of Debtor Certificates”
1996 National CLE Conference - March 28-31, 1996 - Washington, D.C.*

Lecturer, Philadelphia Bar Association Continuing Legal Education Programs

Course Planner, Pennsylvania Bar Institute Continuing Legal Education Programs

*“Drafting Plans of Reorganization and Disclosure Statements”
June 19, 2002 – Philadelphia, Pa.*

Lecturer, Pennsylvania Bar Institute Continuing Legal Education Programs

“Ninth Annual Bankruptcy Institute, August 16, 2004 – Philadelphia, Pa”

“Eighth Annual Bankruptcy Institute, August 12, 2003 – Philadelphia, Pa”

“Sixth Annual Bankruptcy Institute, August 21, 2001 – Philadelphia, Pa”

*“Ethical Issues for Bankruptcy Counsel”
2000 Ethics Potpourri Seminar - April 11, 2001 - Pennsylvania*

Fifth Annual Bankruptcy Institute - August 29, 2000 - Philadelphia, Pennsylvania

*“Law Firm Break-Ups and Splits”
1999 Ethics Potpourri Seminar - April 21, 1999 - Pennsylvania*

*“Checklist of Personal Liabilities of Corporate Fiduciaries on the Eve of
Bankruptcy”
Fourth Annual Business Lawyers’ Institute Program - October 7, 1998 - Pennsylvania*

Lecturer, Lehigh County Bar Association Continuing Legal Education Program

*“Ethical Considerations in Chapter 11 Cases”
April 17, 1996 - Allentown, Pa.*

Lecturer, Pennsylvania Institute of Certified Public Accountants’ Education Programs

*“If Compliance Efforts Fail: An Overview of Risks Arising from
Rendering Expert Advice which the Client Concludes Wasn’t’ Expert”
PICPA Healthcare Conference - June 7, 2000 - Hershey, Pa.*

*PICPA Attorney Malpractice Mock Trial
March 13, 1998 - Philadelphia, Pa.*

Lecturer, Brindisi Tax Academy Bankruptcy Law Program

*“Bankruptcy Basics: Fundamentals of Bankruptcy Law”
November 22, 1995 - Philadelphia, Pa.*

OTHER ACTIVITIES:

Trustee, National Multiple Sclerosis Society, Greater Delaware Valley Chapter

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